IN THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE CIVIL JURISDICTION

Writ Petition No.27l8 of 2005

Jagannath Pandurang Khangte ..Petitioner
vs
The State of Mah and ors.....Respondents

Mr.K S Dewal for petitioner
Mr.P M Khemani AGP for respondents

CORAM: A.P.SHAH & D.Y.CHANDRACHUD JJ.

Dated 7.6.2005

P.C:

l. The petitioner has challenged the demand notice issued by the respondents dated l8.l.2005, 27.l.2005, and l5.2.2005 being Exhibits A,B and C to the petition. It is hereby directed that the said demand notices be treated as show cause notices. The petitioner is at liberty to file reply to the said notices by raising defences, including those raised in the present petition. Such replies be filed within a period of six weeks from today.

2. If such replies as aforesaid are filed, then the competent authority namely the respondent no.2 shall decide the question regarding the liability for payment of amount involved in the notices after giving an opportunity of personal hearing to the

petitioner. The petitioner would be entitled to engage an advocate in the course of such hearing.

3. The respondent no. 2 will decide the said issue in accordance with law and taking into consideration the defences of the petitioner. Since the petitioner has paid an amount of Rs.64,740 which is more than the principal amount demanded by the respondents which is to the tune of Rs.35,640., This court vide its order dated 29.4.2005 has directed the respondents not to proceed with any further proceedings pursuant to the aforesaid demand notices/ show cause notices. The said order which is already passed in the present writ petition shall continue to operate in favour of the petitioner till the respondent no 2 takes a decision pursuant to the show cause notices. In case the decision if so taken is in favour of the petitioner, then the respondents shall forthwith refund the amount deposited by the petitioner with them. In case the decision so taken is adverse to the petitioner, the interim relief granted on 29.4.2005 shall continue for a period of two weeks from the date of service of the reasoned order on the petitioner.

4. The writ petition stands disposed of in the

aforesaid terms with no order as to costs.

5. All parties are directed to act on the copy of this order duly authenticated by the Shirestedar of this court.